

Annual Threshold Updates as Required by the Delaware Competes Act

USE OF CERTIFIED MAIL

Updated Title 30 Section	Description	CY 17 Threshold	CY 18 Threshold
521(c)	Amount over which a notice of proposed assessment must be sent via certified mail.	\$1,000	\$1,020
552(b)	Amount over which bills must be sent via certified mail.	\$1,000	\$1,020

WITHHOLDING FILING THRESHOLDS

Updated Title 30 Section	Description	CY 17 Threshold	CY 18 Threshold
1154(a)	Amount of withholding in annual lookback period under which quarterly filings are specified.	\$4,500	\$4,570
1154(a)	Amount of withholding in annual lookback period between which monthly filings are specified.	\$4,500 & \$25,000	\$4,570 & \$25,410
1154(a)	Amount of withholding in annual lookback period over which 8th-monthly filings are specified.	\$25,000	\$25,410

CORPORATE INCOME TAX

Updated Title 30 Section	Description	CY 17 Threshold	CY 18 Threshold
1905(5)	Level of aggregate gross receipts under which a corporation may make four tentative payments in equal installments of 25%	\$20,000,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$20,329,000 in total receipts for any 2 of the 3 taxable years immediately preceding
535(c)(5)	Level under which Safe Harbor for underpayment of tax applies	\$20,000,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$20,329,000 in total receipts for any 2 of the 3 taxable years immediately preceding
2070(a)(2)	Level under which enhanced R&D credit for small businesses applies	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$20,000,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$20,329,000

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GROSS RECEIPT TAX FILING THRESHOLDS

Updated Title 30 Section	Level of taxable gross receipts in lookback period delineating quarterly from monthly filers for:	CY 17 Threshold	CY 18 Threshold
2301(d)(2)	Professionals / Services	\$1,500,000	\$1,525,000
2502(c)(2)	Contractors	\$1,500,000	\$1,525,000
2702(b)(3)	Manufacturer	\$1,500,000	\$1,525,000
2703(c)(2)	Automobile Manufacturer	\$1,500,000	\$1,525,000
2902(c)(2)	Wholesaler	\$1,500,000	\$1,525,000
2903(c)(2)	Food Processor	\$1,500,000	\$1,525,000
2904(c)(2)	Commercial Feed Dealer	\$3,000,000	\$3,049,000
2905(b)(2)	Retailer	\$1,500,000	\$1,525,000
2609(c)(2)	Restaurant Retailer	\$1,500,000	\$1,525,000
2907(c)(2)	Farm Machinery Dealers	\$3,000,000	\$3,049,000
2908(c)(2)	Grocery Supermarket Retailers	\$1,500,000	\$1,525,000